

**[ FOID**

## NOTICE

**AUCTIONEERS** - Auction events at temporary sales locations which result in taxable sales totaling \$500,000 or more must be reported on this form and filed with your sales tax return.

TEMPORARY SALE LOCATION(S)  (Column A)		WILL THIS LOCATION BE USED AGAIN? (Column B)	TAXABLE TRANSACTION  (Column C)	BOARD USE ONLY			1% COMBINED STATE AND LOCAL TAX (Column D)	
				Co. Jur.	Add-on	In-Lieu		
NAME		<input type="checkbox"/> Yes  <input type="checkbox"/> No	.00				.00	
STREET ADDRESS								SPACE/BOOTH #
CITY								ZIP
NAME		<input type="checkbox"/> Yes  <input type="checkbox"/> No	.00				.00	
STREET ADDRESS								SPACE/BOOTH #
CITY								ZIP
NAME		<input type="checkbox"/> Yes  <input type="checkbox"/> No	.00				.00	
STREET ADDRESS								SPACE/BOOTH #
CITY								ZIP
NAME		<input type="checkbox"/> Yes  <input type="checkbox"/> No	.00				.00	
STREET ADDRESS								SPACE/BOOTH #
CITY								ZIP
NAME		<input type="checkbox"/> Yes  <input type="checkbox"/> No	.00				.00	
STREET ADDRESS								SPACE/BOOTH #
CITY								ZIP
NAME		<input type="checkbox"/> Yes  <input type="checkbox"/> No	.00				.00	
STREET ADDRESS								SPACE/BOOTH #
CITY								ZIP
NAME		<input type="checkbox"/> Yes  <input type="checkbox"/> No	.00				.00	
STREET ADDRESS								SPACE/BOOTH #
CITY								ZIP
NAME		<input type="checkbox"/> Yes  <input type="checkbox"/> No	.00				.00	
STREET ADDRESS								SPACE/BOOTH #
CITY								ZIP
TOTAL AMOUNT OF 1% COMBINED STATE AND LOCAL TAX FOR TEMPORARY SALES LOCATIONS							.00	

**INSTRUCTIONS  
COMBINED 1% STATE AND LOCAL TAX ALLOCATIONS  
FOR TEMPORARY SALES LOCATIONS**

**GENERAL**

When you make sales at locations which are not registered as your permanent sales location or you are an auctioneer with taxable sales of \$500,000 or more at a single auction event, you are required to report those sales so that the local municipalities receive their correct share of the 1% Combined State and Local Sales and Use Tax.

**TEMPORARY SALES AND AUCTION LOCATIONS (Column A)**

Name - Enter the name of the location, such as Cal-Expo, Pomona Fairplex, etc., street address, city, zip code of the temporary sales location.

The event operator or local business license office may be able to provide accurate information. If you are unable to provide an address, list the street name and a major cross street or description, such as Star Route 2, one mile north of the intersection of Elm Street and Oak Avenue.

**WILL THIS LOCATION BE USED AGAIN?  
(Column B)**

If you make sales at the same temporary sales location at least once each year, check the "yes" box.

**TAXABLE TRANSACTIONS  
(Column C)**

Enter the amount of taxable transactions for each temporary location included in line 12 of your sales tax return (line 11 of the Sales & Use Tax Return Short Form, BOE-401-EZ).

**BOARD USE ONLY**

Do not make any entries in this column.

**1% COMBINED STATE AND LOCAL TAX  
(Column D)**

Multiply the amount in the Taxable Transactions column by .01 and place the result in this column.

**IF YOU HAVE QUESTIONS OR NEED ADDITIONAL INFORMATION,  
PLEASE CONTACT OUR INFORMATION CENTER AT 800-400-7115.**